

**SHARMA RAJEEV AND
ASSOCIATES**

CHARTERED ACCOUNTANTS



HAMIRPUR, 19/7 OLD BUS STAND GANDHI
CHOWK HAMIRPUR H.P., HAMIRPUR HIMACHAL
PRADESH 177001
Ph. 9418073460, 1972-223560

Email: - carajeev1@gmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **HIMACHAL PRADESH TECHNICAL UNIVERSITY HAMIRPUR (HP)** as on **31.03.2025** along with the Income & Expenditure Account for the period ended as on that date and report that:

1. We have received all the explanation & information's as were necessary for the purpose of audit.
2. In our opinion, Proper books of accounts have been kept by the head office.
3. The Balance Sheet exhibits a true & fair view of the affairs of the University as on 31.03.2025 subject to the notes to accounts annexed with the report.
4. The Income & Expenditure Statement gives a true & fair view of the Income/ Expenditure of the University for the FY 2024-25 subject to the notes to Forming part of Balance sheet as at 31.03.2025.
5. Our examination has been conducted in accordance with Generally Accepted Accounting Principles & other Audit Procedures as are considered necessary.
6. Loans & Advances/sundry Debtors/Creditors are subject to third party confirmation.
7. Grant in Aid Receipt from Govt. has been credited to Corpus Fund Account.
8. Income tax exemption u/s 12A of the income tax act 1961 has been obtained.

**For Sharma Rajeev & Associates
Chartered Accountants**

**(CA. Rajeev Sharma)
(Sr. Partner)**

Mem.NO-088586

FRN: 0010073N

Signed at Hamirpur H.P. on 13.09.2025

UDIN: - 25088586BMFYDZ2358



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Notes to Accounts forming part of the Balance Sheet as at 31.03.2025.

Entity: Himachal Pradesh Technical University, Daruhi, Hamirpur

Period Covered: 1 April 2024 to 31 March 2025

Financials Reviewed: Balance Sheet, Statement of Profit & Loss, Notes/Schedules (Fixed Assets, Other Current Liabilities, Loans & Advances, Cash & Bank, Other Current Assets, Income & Expenditure break-ups).

1. Scope & Procedures:

- i. Verified arithmetical accuracy and internal consistency across the Balance Sheet (Total ₹1,92,94,89,333.18) and P&L.
- ii. Performed analytical review of year-on-year movements (e.g., Cash & Bank balances ₹1,46,78,44,556.35; Other Income ₹31,07,71,863.50; Depreciation ₹5,08,13,093.58).
- iii. Reviewed significant ledgers/schedules: Property, Plant & Equipment (additions/sales/dep.), Other Current Liabilities (statutory & refundable), Loans & Advances (employee/others), and fee/interest income streams.

2. High-level Financial Snapshot:

- i. **Surplus for the year:** ₹15,33,12,101.62 (vs. ₹9,02,03,588.11 PY).
- ii. **Capital/Corpus presentation:** Shown under “Partners’ Capital Account” closing ₹1,90,52,45,763.24 (note: classification comment in observations).
- iii. **Cash & Bank (incl. FDs):** ₹1,46,78,44,556.35 with diversified FDs across multiple banks (HDFC/Canara/HPGB/ICICI/IndusInd/SBI/Union/BoB etc.).
- iv. **Major income streams:** Interest on FDs & Savings (~₹8.93 cr) and University fee revenues (examination/affiliation/registration/HPCET, etc.) aggregating to total Other Income ₹31.08 cr.
- v. **Overall remark:** Books are arithmetically consistent. Several **classification, reconciliation, and control** improvements are recommended
- vi. **Property, Plant & Equipments (PPE) Gross movements:** Additions ₹1.79 cr; Disposals/Sales ₹4.03 cr; Depreciation ₹5.08 cr; Closing Net Block ₹45.18 cr.

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3. **Accounting Policies:** The Accounts are prepared on historical cost basis and as going concern concept. Accounting policies not referred to otherwise are consistent with Generally Accepted Accounting Principles. Financial statements prepared on historical cost and accrual basis to the extent evident from the provided schedules. (Presentation uses corporate-style Schedule-III captions; see observation about terminology for a University.)
4. **Fixed Assets:** Fixed Assets are valued at cost less depreciation. The depreciation has been calculated at the rates provided. No depreciation has been taken on the value of land. Depreciation on Fixed assets has been charged as per rates prescribed under Income Tax Act 1961, and is not accounted for at the time of utilization of funds within the provisions of section 11 of The Act. Fixed Assets Register has been maintained as per the prescribed format. PPE carried at cost less accumulated depreciation. Depreciation provided at stated rates (e.g., Building 10%, Vehicles/IT/Equipment 15%, Library books 40%). Capital work-in-progress/nil as per schedule.
5. **Revenue Recognition:**
 - a. **Interest Income** on FDs/SB accounts recognized as per bank advices (₹8.93 cr).
 - b. **Academic/Administrative Fees** (Examination, Registration, Affiliation, Inspection, Counseling, HPCET, etc.) recognized as income on accrual/when due, as per schedules provided.
 - c. **Employee Benefits:** Salary & wages charged to revenue (₹5.02 cr). Liabilities for GPF, Pension, Gratuity and related funds reflected under Other Current Liabilities and dedicated FDs (also see earmarked FDs under Cash/Bank).
 - d. **Taxes:** No current/deferred tax recognized (University status—no tax expense disclosed).
 - e. **Cash & Cash Equivalents/Investments:** Large portion parked as bank FDs across many banks; interest credited to income; TDS on FDRs booked under Other Current Assets.
 - f. **GST:** Output tax and input tax ledgers disclosed within Other Current Liabilities; balances include **CGST/SGST Output @9%, CGST/SGST Input 9% (negative figures)** and TDS on GST—pending reconciliations noted.
6. **Other Current Liabilities:** Total ₹2,42,43,569.94 including: statutory dues (EPF/ESI/NPS/TDS), **Output GST**, refundable securities (Institutional/Library), **Funds Payable** (GPF ₹3.44 lakh; Employee GPF Fund ₹50.64 lakh; Gratuity Fund ₹39.87 lakh; Pension Fund ₹77.52 lakh), salary payable ₹27.88 lakh, etc. Timely deposit and subsidiary-ledger reconciliation required.
7. **Other Current Assets:** Balance Sheet shows ₹30,37,412.00; the detailed break-up page totals ₹3,55,135.00 (Security deposits, TDS on FDRs across banks,

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etc.). This **variance** suggests missing items in the detailed schedule (likely accrued interest/TDS ledgers not listed here). Reconciliation advised.

8. **Prior Period Expenses:** No prior period or extra ordinary expenses debited to Profit & Loss Account. Previous year figures have been regrouped and rearranged where ever found necessary with some adjustments in accrued interest/ capital fund account.
9. **Capital Account:** Income Tax paid is debited to Capital Account, free reserves and surpluses fund shown separately in ABS 2022 has been transferred to capital account. Income Tax deducted by banks on interest earned has been transferred to Capital Account. Excess of income over expenditure has been transferred on yearly basis to Capital Account.
10. **Government Grants:** Grants received from Government has been utilized for expenses of revenue/capital nature. Government of Himachal Pradesh has allotted Land worth crores of Rupees without any cost to the University. This university is under full control of Himachal Government. All appointments and nominations of different committees are done after getting approvals from concerned Government Departments.
11. **Income Tax Matters:** The income tax demands were raised by the Department of Income Tax for different Assessment Years for which the Institution filed writ petition in Hon'ble High Court of Himachal Pradesh which stayed the demands raised. The Income Tax exemption under section 12A of The Income Tax Act 1961 has been obtained from the Assessment Year 2019-20 onwards till 2021-22 through the decision of ITAT Chandigarh Bench. The Institution got registered under section 12A of The Income Tax Act from AY 2022-23, the excess of incomes remained unutilized has been carried over after seeking permission from the Income Tax Department to spend within 5 years of accumulation. The income tax deducted at source as per the provisions with in time and returns are submitted. TDS has not been deducted by the Banks on deposits maintained with them, no exemption certificate has been issued by the department of income tax for TDS exemption.
12. **Gratuity Fund :** The institution has deposited share of gratuity with the banks for disbursements to the employees.
13. **GPF Fund :** The institution has deposited share of gratuity with the banks for disbursements to the employees.
14. **Pension Fund :** The institution has deposited share of gratuity with the banks for disbursements to the employees.

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15. **Bank Accounts Reconciliation:** Bank accounts are reconciled with the books of accounts maintained at the head office. Interest accrued on Fixed Deposits maintained with the banks has been considered as income of the year in which accrued.

16. Honorarium & Outsourcing Costs:

Observation: Honorarium/Remuneration (Guest Faculty) ₹1.21 cr, Outsourcing of Services ₹1.91 cr.

Risk: Risk of service/contract non-compliance.

Recommendation: Contract files with approvals, attendance/certification, TDS/GST checks; quarterly variance analytics

For Sharma Rajeev & Associates
Chartered Accountants

(CA. Rajeev Sharma)

(Sr. Partner)

Mem.NO-088586

FRN: 0010073N

Signed at Hamirpur H.P. on 13.09.2025

UDIN: - 25088586BMFYDZ2358



(Finance Officer)
**HP Technical University,
Hamirpur (H.P.)**

Balance Sheet as at 31st March 2025

₹ in rupees

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
PARTNERS' FUNDS AND LIABILITIES			
Partners' Funds			
Partners' Capital Account		1,90,52,45,763.24	1,70,19,62,182.62
Reserves and surplus		-	-
		1,90,52,45,763.24	1,70,19,62,182.62
Non-current liabilities			
Long-term borrowings		-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities		-	-
Long-term provisions		-	-
Current liabilities			
Short-term borrowings		-	-
Trade payables		-	-
(A) Micro,small and medium enterprises		-	-
(B) Others		-	-
Other current liabilities		2,42,43,569.94	1,20,47,460.94
Short-term provisions		-	-
		2,42,43,569.94	1,20,47,460.94
TOTAL		1,92,94,89,333.18	1,71,40,09,643.56
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets			
Property,Plant and Equipment		45,18,01,505.83	44,44,20,663.41
Intangible assets		-	-
Capital work-in-Progress		-	-
Intangible assets under development		-	-
Non-current investments		-	-
Deferred tax assets (net)		-	-
Long-term loans and advances		68,05,859.00	29,05,496.00
Other non-current assets		-	-
		45,86,07,364.83	44,73,26,159.41
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and Bank Balances		1,46,78,44,556.35	1,26,37,29,177.35
Short-term loans and advances		-	-
Other current assets		30,37,412.00	29,54,306.80
		1,47,08,81,968.35	1,26,66,83,484.15
TOTAL		1,92,94,89,333.18	1,71,40,09,643.56

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SHARMA RAJEEV AND ASSOCIATES

Chartered Accountants

(FRN: 0010073N)

RAJEEV SHARMA
PARTNER

Membership No.: 088586

Place: HAMIRPUR

Date: 13/09/2025



For HIMACHAL PRADESH TECHNICAL UNIVERSITY

Finance Officer
HP Technical University
Hamirpur (H.P.)

Statement of Income & Expenditure for the year ended 31st March 2025

₹ in rupees

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations		-	-
Other income		31,07,71,863.50	25,45,65,652.70
Total Income		31,07,71,863.50	25,45,65,652.70
Expenses			
Cost of material Consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories		-	-
Employee benefit expenses		5,02,08,865.00	4,48,42,646.00
Finance costs		-	-
Depreciation and amortization expenses		5,08,13,093.58	-
Other expenses		5,64,37,803.30	11,95,19,418.59
Total expenses		15,74,59,761.88	16,43,62,064.59
Excess(Deficit)before exceptional, extraordinary items and tax		15,33,12,101.62	9,02,03,588.11
Exceptional items		-	-
Excess (Deficit) before extraordinary items and tax		15,33,12,101.62	9,02,03,588.11
Extraordinary items		-	-
Prior period item		-	-
Excess of income over expenditure/(Expenditure over income) before tax		15,33,12,101.62	9,02,03,588.11
Tax expenses			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax		-	-
Profit(Loss) for the period		15,33,12,101.62	9,02,03,588.11

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For SHARMA RAJEEV AND ASSOCIATES

Chartered Accountants

(FRN: 0010073N)

RAJEEV SHARMA
PARTNER

Membership No.: 088586

Place: HAMIRPUR

Date: 13/09/2025



For HIMACHAL PRADESH TECHNICAL
UNIVERSITY

Finance Officer
HP Technical University
Hamirpur (H.P.)

Note No. Owners Capital Account

(Amount in Rs.)

Particulars	Amount	Amount (P.Y.)	Particulars	Amount	Amount (P.Y.)
To Other expenses	11,45,892.00	3,90,142.00	By Balance B/F	1,70,19,62,182.62	1,56,56,90,726.51
			By Net Profit	15,33,12,101.62	9,02,03,588.11
			By CORPUS FUND	5,09,29,554.00	4,63,44,490.00
			By Capital Account	1,87,817.00	1,13,520.00
To Balance C/F	1,90,52,45,763.24	1,70,19,62,182.62			
Total	1,90,63,91,655.24	1,70,23,52,324.62	Total	1,90,63,91,655.24	1,70,23,52,324.62

[Signature]



[Signature]

Finance Officer
HP Technical University
Hamirpur (H.P.)

Note No. Provisions

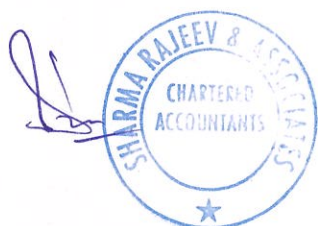
₹ in rupees

Particulars	As at 31st March 2025			As at 31st March 2024		
	Long-term	Short-term	Total	Long-term	Short-term	Total
Total	-	-	-	-	-	-

Note No. Other current liabilities

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
EARNEST MONEY DEPOSIT FEE	6,10,000.00	6,70,000.00
	6,10,000.00	6,70,000.00
Others payables		
EDLI Charges (HPPCL)	-	75.00
EPF Employee Cont.	-	17,559.00
EPF Employer Cont.	-	18,291.00
TDS 194 Q	-	2,404.00
Wages Payable A/c	-	13,640.00
Attach Vehicle Deduction	31,573.00	18,073.00
ERF (Agri. University)	60.00	60.00
EWf (Agri. University)	100.00	100.00
FDR INTEREST OF UNION BANK (GPF A/C)	5,579.00	-
FDR INTEREST UNION BANK (PENSION FUND A/C)	8,678.00	-
FDR INTEREST UNION BANK (GRATUITY FUND)	4,456.00	-
GIS Subs A/c	1,120.00	1,000.00
GPF A/c	3,44,270.00	3,19,270.00
HPTU Employee GPF Fund	50,64,115.00	6,92,984.00
HPTU Employee Gratuity Fund	39,87,286.00	18,05,134.00
HPTU Employee Pension Fund	77,52,361.00	35,22,927.00
Institutional Security (Refundable)	9,57,500.00	8,10,500.00
Library Security (Refundable)	14,34,350.00	11,97,850.00
Licence Fee	59,717.00	31,879.00
NPS Employee Cont.	59,751.00	18,291.00
NPS Employer Cont.	83,647.00	25,608.00
Pension Contribution	1,00,372.00	97,428.00
Pension Payable A/c	31,737.00	29,948.00
PERFORMANCE SECURITY	1,27,998.00	1,41,534.00
Salary Payable A/c	27,87,871.00	20,22,953.00
CGST INPUT 9%	(11,14,031.58)	(11,14,031.58)
CGST OUTPUT@ 9%	12,69,045.00	10,36,845.00
CGST@ 2.5%	17,683.00	17,683.00
SGST INPUT 9%	(11,14,031.48)	(11,14,031.48)
SGST OUTPUT@9%	12,69,045.00	10,36,845.00
SGST@ 2.5%	17,683.00	17,683.00
TDS on CGST	8,214.00	1,00,895.00
TDS on SGST	8,214.00	1,00,895.00
TDS on Cont. 94C	15,738.00	24,709.00
TDS on Professional Services (94 J)	1,36,470.00	2,31,461.00
TDS on Rent (94I)	3,000.00	3,000.00
TDS on Salary (92 A)	2,74,000.00	2,48,000.00
	2,36,33,569.94	1,13,77,460.94
Total	2,42,43,569.94	1,20,47,460.94



Finance Officer
HP Technical University
Hamirpur (H.P.)

Note No. Property, Plant and Equipment and Intangible assets as at 31st March 2025

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Library books	40.00%	6,36,268.80	-	5,611.00	-	6,41,879.80	2,55,629.72	3,86,250.08
University building account	10.00%	25,37,42,377.38	1,34,68,465.00	3,58,48,020.00	-	30,30,58,862.38	2,85,13,485.24	27,45,45,377.14
IT hardware equipment exp	15.00%	2,09,51,561.21	9,41,664.00	-	-	2,18,93,225.21	32,83,983.78	1,86,09,241.43
OFFICE EQUIPMENT	15.00%	3,84,639.72	10,700.00	1,58,921.00	-	5,54,260.72	71,220.03	4,83,040.69
UNIVERSITY VEHICLES	15.00%	12,83,815.62	-	-	-	12,83,815.62	1,92,572.34	10,91,243.28
RENOVATION OF ALLOTTED BUILDING	10.00%	10,46,301.63	-	-	-	10,46,301.63	1,04,630.16	9,41,671.47
CAMPUS FURNITURE /FIXTURE	10.00%	1,76,65,291.58	25,86,860.00	42,96,973.00	-	2,45,49,124.58	22,40,063.81	2,23,09,060.77
GUEST HOUSE FURNITURE	10.00%	29,367.04	-	-	-	29,367.04	2,936.70	26,430.34
LAB EQUIPMENT	15.00%	1,24,53,691.66	8,76,722.00	-	-	1,33,30,413.66	19,99,562.05	1,13,30,851.61
ADMINSTARITIVE BLOCK	10.00%	12,57,01,851.27	-	-	-	12,57,01,851.27	1,25,70,185.13	11,31,31,666.14
Other Fixed Asset	15.00%	44,76,129.63	-	-	-	44,76,129.63	6,71,419.44	38,04,710.19
University Equipments	15.00%	60,49,367.87	-	-	-	60,49,367.87	9,07,405.18	51,41,962.69
Total		44,44,20,663.41	1,78,84,411.00	4,03,09,525.00	-	50,26,14,599.41	5,08,13,093.58	45,18,01,505.83
P.Y Total		38,69,99,955.61				38,69,99,955.61	1,54,29,351.70	37,15,70,603.91



Finance Officer
HP Technical University
Hamirpur (H.P.)

Note No. Loans and advances

₹ in rupees

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Adv. to Executive Enginner HPSEBL, Hmr	-	-	8,48,020.00	-
Pmt. Adv. to Dheeraj Kaoudal (Estate Officer)	-	-	20,000.00	-
Pmt. Advance to AR Admin	-	-	5,000.00	-
TEMP. ADV TO SH CHAMAN LAL (CAC)	-	-	35,000.00	-
Temp. Adv. to Ms. Anu Thakur (Suptd. Gr II)	-	-	1,19,892.00	-
Temp. Adv. to Prof. Jai Dev (Dean)	-	-	1,06,041.00	-
Temp. Adv. to Sh. Jagat Ram (Guest Faculty)	-	-	14,000.00	-
Temp. Advance to Mr. Khajan Ram (Clerk)	-	-	4,572.00	-
Adv. to Govt. Treasury (RTI Fee Adv.)	3,926.00	-	4,926.00	-
Adv. to H P. Instt. of Mgt Studies, Tutu Shimla	25,291.00	-	25,291.00	-
Adv. to IITT College of Engg. and Tech Kala Amb	37,640.00	-	37,640.00	-
Adv. to Prof. Kulbhushan Chandel, Dean (Acad.)	(1,920.00)	-	(1,920.00)	-
Adv. to Sai Ram Edu. Trus. Barsar, Hamirpur	16,721.00	-	16,721.00	-
Adv. to Sh. Ranjeet Singh Cont. of Evl.	250.00	-	250.00	-
Adv. to Sirda Instt. of Engg. and Tech. Mandi	1,00,000.00	-	1,00,000.00	-
MS. NISHA KUMARI (JOA IT)	21,940.00	-	-	-
Pmt. Adv. to Controller of Examinations	64,82,206.00	-	14,82,206.00	-
PMT. Adv. to Estate Officer	20,000.00	-	-	-
Pmt. Adv. to Finance Officer	5,000.00	-	-	-
Pmt. Adv. to Prof. Jai Dev (Dean Engg.)	2,000.00	-	2,000.00	-
Pmt. Adv. to PS to VC (Anil Thakur)	3,000.00	-	3,000.00	-
Pmt. Advance to Dean Academics	2,000.00	-	2,000.00	-
Prmt. Adv. to PA to Registrar	5,000.00	-	5,000.00	-
Prof. Shashi Kumar Dhiman (Vice Chancellor)	18,300.00	-	-	-
Temp. Adv. to Deepak Sharma (CAC)	7,223.00	-	-	-
Temp. Adv. to Divisional Manager, HRTC, Hamirpur	28,792.00	-	-	-
Temp. Adv. to Jagjeet Kumar, Driver	8,490.00	-	30,000.00	-
Temp. Adv. to Mittarpal (CAC)	10,000.00	-	-	-
Temp. Advance to Ms. Himachali Devi (CAC)	10,000.00	-	-	-
Total	68,05,859.00	-	29,05,496.00	-

Note No. Cash and Bank Balances

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
On current accounts		
FIXED DEPOSIT WITH AXIS BANK	-	1,59,70,548.00
FIXED DEPOSIT WITH IDBI	-	27,59,420.10
HDFC -50100090695656	61,85,079.15	27,40,429.71
HDFC GIA A/c 50100346815011	10.80	2,212.80
HDFC POS A/C 50100160543146	3,45,044.72	2,14,420.58
HIMACHAL GRAMIN BANK A/C NO. 88510100024649	2,619.20	16,013.20
ICICI BANK A/C NO. 050201000625	26,54,163.58	2,84,478.40
ICICI GIA A/c 050201000639	18.00	2,599.00
ICICI Online Gateway A/c 050201001283	23,69,365.01	54,481.01
INDUSIND BANK A/C NO. 100076345738	16,227.48	1,45,97,698.29
Indusind GIA A/c 152241850001	6,16,834.00	5,88,923.00
KCCB A/C NO. 50059817885	36,255.00	22,076.00
FIXED DEPOSIT WITH PNB	-	2,20,25,730.00
KCCB CORP FUND A/C NO. 50062307041	3,81,239.00	3,70,013.00
PNB SAVING A/C NO. 0211000109300960	934.94	27,947.94
SBI 65106198736	93,85,233.05	1,52,06,105.25
SBI 65233323955	17,34,175.27	10,84,880.27
SBI A/C 65105867438	86,60,911.87	24,38,186.83
SBI CA A/c 39600926702	19,943.00	19,173.00
UCO 11500110083581	9,46,064.31	12,89,293.31
UCO BANK A/C 11500110083833	4,237.33	10,683.33
UNION BANK A/C NO. 520101265590701	96,761.40	60.06



FD WITH UNION BANK (GRATUITY FUND)	37,89,066.00	-
FIXED DEPOSIT WITH UCO BANK	-	1,06,03,173.00
FD WITH UNION BANK (PENSION FUND)	73,78,976.00	-
FD WITH UNION BANK (GPF A/C)	47,43,834.00	-
FIXED DEPOSIT WITH BARODA BANK	27,87,61,168.00	22,01,97,941.00
FIXED DEPOSIT WITH CANARA BANK	22,50,71,035.00	14,52,68,862.00
FIXED DEPOSIT WITH HDFC	25,77,87,685.00	21,58,01,768.00
FIXED DEPOSIT WITH HPGB	24,96,32,213.00	27,57,48,912.00
FIXED DEPOSIT WITH ICICI	18,93,82,812.00	12,64,52,233.00
FIXED DEPOSIT WITH INDUSIND	3,51,82,337.24	2,65,99,243.37
FIXED DEPOSIT WITH SBI	7,94,58,577.00	5,55,55,986.00
FIXED DEPOSIT WITH UNION BANK	10,30,41,692.00	7,59,58,402.00
IDBI A/C NO. 1038104000013606	-	26,709.90
KC PRIM AGR. and RURAL DEV BANK 1230007041100261	-	116.00
SBI NSS CURRENT A/C 41478660388	-	810.00
AXIS BANK A/C 917010033726287	1,07,527.00	4,605.00
BANK OF BARODA A/C NO. 69260100004661	51,772.00	3,17,69,856.00
CANARA BANK A/C NO. 3238101001980	745.00	15,187.00
Total	1,46,78,44,556.35	1,26,37,29,177.35

Note No. Other current assets

₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Other Assets		
Suspance Account	1,900.00	1,900.00
Electric Meter Security	94,532.00	94,532.00
Security Refundable	44,630.00	44,630.00
TDS ON FDR AXIS BANK	1,39,139.00	1,22,378.00
TDS ON FDR CANARA BANK	69,970.00	69,970.00
Telephone Security	4,964.00	4,964.00
TDS ON FDR WITH BANK OF BARODA	17,40,271.00	17,40,271.00
TDS ON FDR WITH IDBI	22,158.00	17,077.80
TDS ON FDR WITH PNB	9,19,848.00	8,58,584.00
Total	30,37,412.00	29,54,306.80

Other income

₹ in rupees

Particulars	31st March 2025	31st March 2024
Interest Income		
Kccb. Agr. and Rural Bank FDRs Interest	-	2,99,588.00
Axis Bank FDRs Interest	1,75,935.00	12,23,776.00
Bank of Baroda FDRs Interest	2,16,16,538.00	1,73,54,027.00
Canara Bank FDRs Interest	1,32,81,078.00	1,05,86,024.00
H.P.G.Bank FDRs Interest	1,95,76,898.00	1,88,16,287.00
HDFC Bank FDRs Interest	1,73,76,834.00	1,12,85,779.00
IDBI Bank FDRs Interest	51,302.00	1,01,377.80
Indusind Bank FDRs Interest	29,58,341.06	18,11,488.50
INTEREST ON ADVANCE	254.00	-
Interest on Saving Accounts	21,62,347.00	17,71,606.00
PNB FDRs Interest	5,24,558.00	43,13,369.00
SBI FDRs Interest	56,58,535.00	31,76,395.00
Uco Bank FDRs Interest	1,07,024.00	6,65,288.00
Union/Corp. Bank FDRs Interest	58,24,557.00	34,98,989.00
	8,93,14,201.06	7,49,03,994.30
Other non-operating income		
Examination Improvement Fee	-	43,000.00
LATE FEE/FINE	-	5,03,100.00
PHD COURSE WORK FEE	-	2,40,000.00
Sale of Prosepctus (Recovery)	-	51,733.00
Affiliation Fee (From Colleges)	1,03,50,000.00	1,09,05,000.00
Application Fee (From Colleges)	2,95,000.00	3,10,000.00
Application Fee From Student/HPCET	2,72,19,121.48	2,27,28,503.86
CONSENT FEE FOR OPENING /CLOSURE OF COURSE.	5,25,000.00	3,50,000.00

**HIMACHAL PRADESH TECHNICAL UNIVERSITY
DARUHI, HAMIRPUR, HAMIRPUR-177001**

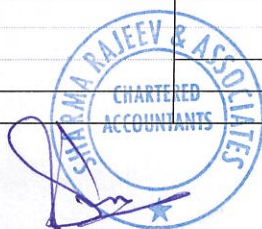
(F.Y. 2024-2025)

Counselling Fee (From Colleges)	36,60,000.00	38,20,000.00
Inspection Fee (From Colleges)	40,80,000.00	41,50,000.00
Student Readmission/ Re- Registraion Fee for Course	10,000.00	2,50,000.00
Student Registration Fee	69,81,000.00	70,29,236.00
Academic Transcript Fee	2,58,600.00	2,25,700.00
Admission Fee (One Time)	1,59,000.00	1,67,000.00
Annual Insurance Fee(Per Year)	150.00	(27,450.00)
BACKLOG CERTIFICATE FEE	10,600.00	19,200.00
Confidential Result Fee	500.00	2,000.00
CONVERSION CERTIFICTE FEE	2,150.00	-
Convocation Security	98,500.00	-
DMC Correction Fee	1,11,601.00	1,32,750.00
Duplicate DMC Fee	47,150.00	26,200.00
Duplicate Registration Card Fee	31,300.00	28,200.00
Examination Centre Change Fee	7,000.00	6,500.00
Examination Centre Creation Fee	38,80,000.00	55,75,500.00
Examination Degree Fee	61,31,610.00	6,03,300.00
Examination Form Correction Fee	20,000.00	20,500.00
Examination Late Fee	5,82,000.00	6,42,000.00
Examination Rechecking Fee	6,400.00	4,100.00
Examination Reevaluation Fee	71,99,623.00	16,07,500.00
Examination Thesis Fee	5,26,000.00	5,82,500.00
Examinations Fee	9,53,95,547.00	8,34,00,452.00
FEE FOR OTHER CERTIFICATE ISSUED BY HPTU	6,800.00	-
GUEST HOUSE ACCOMODATION INCOME	58,800.00	23,100.00
ICICI FDRS INTREST	1,03,10,469.00	48,65,322.00
Identity Card Fee (One Time)	64,200.00	66,700.00
Income From Running University . Vehicle	18,584.00	30,696.00
INTER UNIV. MIGRATION DURING THE COURSE	5,30,000.00	5,80,500.00
Internet Fee(Per Sem)	13,46,150.00	11,03,500.00
INTRA UNIV. MIGRATION FEE	10,000.00	1,20,000.00
LATE FEE/FINE/ PENALTY	1,73,250.00	-
LEAVE/QUIT THE COURSE FEE	20,200.00	10,100.00
Library Fee(Per Sem)	2,69,200.00	2,20,900.00
Medical Fee (Per Sem)	4,03,800.00	3,31,000.00
Misc. Receipt	71,307.96	9,297.54
PASS OUT MIGRATION FEE	4,21,350.00	3,06,700.00
PHD COURSE ANNUAL FEE	60,000.00	-
PHD THESIS FEE	1,20,000.00	-
Photocopy of Answer Sheet Fee	7,500.00	8,100.00
Provisional Certificate Fee	6,30,450.00	5,40,360.00
Registration Card Correction Fee	4,900.00	5,700.00
Registration Fee (Campus Student)	11,10,000.00	5,04,000.00
Sale of Used Answer Sheets	72,548.00	3,47,308.00
STAFF RECRUITMENT APP. FEE	26,11,001.00	33,250.00
Tender Fee	22,100.00	26,700.00
Tuition Fee(Per Sem)	3,54,80,900.00	2,70,99,500.00
Verification of Document Issued by HPTU	46,300.00	32,400.00
	22,14,57,662.44	17,96,61,658.40
Total	31,07,71,863.50	25,45,65,652.70

Employee benefit expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salary A/c	5,00,52,419.00	4,46,81,606.00
Wages A/c	1,56,446.00	1,61,040.00
	5,02,08,865.00	4,48,42,646.00
Total	5,02,08,865.00	4,48,42,646.00



**Finance Officer
HP Technical University
Hamirpur (H.P.)**

Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	5,08,13,093.58	-
Total	5,08,13,093.58	-

Other expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Water Charges	-	4,889.00
Bank charges	5,968.30	5,675.37
Depreciation Account	-	5,01,97,308.28
Advertisement Charges	3,05,904.00	6,07,301.00
Annual Maintenance Charges (Contract.)	3,84,396.00	1,41,836.00
Audit and Legal Charges	1,27,930.00	1,34,664.00
Book, Journal and Newspaper	35,588.00	40,126.00
Convocation Expenses	5,34,738.00	-
Counsultancy Charges	73,689.00	-
Electricity Charges	10,35,231.00	16,91,475.00
Exam Branch General Expenses	17,76,131.00	1,15,31,880.00
Exam Department General Exp. (Printing)	38,400.00	39,29,138.00
Exam Dept. General Exp. (Practical)	18,23,399.00	22,85,465.00
EXAM DEPT. GENERAL EXPENSES (THEORY)	54,80,960.00	88,45,016.00
Exam Deptt. General Expenses (Reval and Eval)	49,55,450.00	42,46,099.00
Financial Assistance to Colleges	4,10,276.00	4,75,150.00
Hired Vehicle Charges	9,93,148.00	10,66,069.00
Honorarium /Remuneration (Guest Faculty)	1,20,67,250.00	-
Honorarium/Remuneration	3,53,600.00	1,20,19,780.00
Hospitality/Refreshment	1,99,312.00	2,42,570.00
HPTU Campus School Expenses	91,720.00	3,21,439.00
HPTU Guest House Expenses	3,180.00	24,849.00
HPTU Schools Lab Exp.	2,82,169.00	93,483.00
Insurance of Vehicle	68,119.00	70,314.00
IT, Software and Internet Services Etc	9,26,015.00	3,02,655.00
MEDICAL RE-IMBURSHMENT	1,59,333.00	1,67,725.00
Membership/Registration Fee	70,000.00	-
Misc. Contigent Expenses	8,765.00	5,137.00
Misc. Repair and Maintenance	4,52,781.00	1,99,080.00
Misc. Repair of Printer/Photocopier Etc	96,680.00	2,37,863.00
Office Expenses	5,29,271.00	3,52,981.00
Outsourcing of Services	1,90,64,082.00	1,64,49,624.94
Pension A/c	31,738.00	3,69,438.00
POL and Veh. Maint. Charges	10,66,413.00	14,00,261.00
Postage and Telegram	1,28,200.00	88,200.00
Printing and Stationary	8,79,879.00	4,83,533.00
PROFESSIONAL SERVICES	10,51,026.00	2,63,185.00
Rent, Rate and Taxes	5,81,873.00	5,99,080.00
Telephone Charges	1,09,338.00	1,28,594.00
Travelling Expenses	2,04,189.00	3,50,999.00
University Function	9,050.00	70,229.00
VC Camp Office Exp	22,612.00	76,307.00
Total	5,64,37,803.30	11,95,19,418.59



Finance Officer
HP Technical University
Hamirpur (H.P.)